



COST OF COMMUNITY SERVICES

***Skagit County
Washington***


American Farmland Trust





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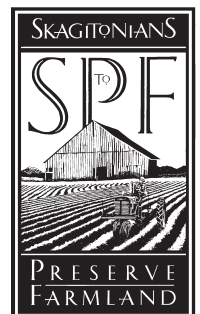
American Farmland Trust
Herrick Mill
One Short Street
Northampton, MA 01060

Manufactured in the
United States.

Cost of Community Services

*Skagit County
Washington*

by American Farmland Trust



About American Farmland Trust

AMERICAN FARMLAND TRUST is the only private, nonprofit conservation organization dedicated to protecting the nation's strategic agricultural resources. Founded in 1980, AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. Its activities include public education, technical assistance, policy research and development and direct land protection projects. Basic AFT membership is \$20 a year. AFT provides a variety of professional services to state and local governments and public agencies, private organizations, land trusts and individual landowners. Services include customized information products and workshops on farmland protection and estate planning; policy research, development and evaluation; economic research; farmland protection program design and implementation and conservation real estate consulting.

For membership information or general information about AFT, contact the National Office or connect to AFT's home page at: <http://www.farmland.org>. To order this report or to find out more about AFT publications, products and services, call (800) 370-4879.

HEADQUARTERS AND FIELD LISTINGS

NATIONAL OFFICE & MID-ATLANTIC FIELD OFFICE

1200 Eighteenth Street NW, Suite 800
Washington, DC 20036
(202) 331-7300
(202) 659-8339/(202) 659-5667 FAX
Toll Free: (800) 886-5170

NORTHAMPTON FIELD PROGRAMS, FARMLAND ADVISORY SERVICES & LAND PROTECTION

Herrick Mill
1 Short Street
Northampton, MA 01060
(413) 586-9330
(413) 586-9332/(413) 586-4721 FAX

CALIFORNIA (Davis)

Terry Witzel
1949 Fifth Street, Suite 101
Davis, CA 95616
(530) 753-1073
(530) 753-1120 FAX

CALIFORNIA (Visalia)

Greg Kirkpatrick
1002 West Main Street
Visalia, CA 93291
(209) 627-3708
(209) 627-3821 FAX

ROCKY MOUNTAINS (Colorado)

Jeff Jones
401 Edwards Street
Fort Collins, CO 80524
(970) 484-8988
(970) 484-8098 FAX

NORTHEAST (New York)

Jerry Cosgrove
110 Spring Street
Saratoga Springs, NY 12866
(518) 581-0078
(518) 581-0079 FAX

OHIO

Kevin Schmidt
200 North High Street, Room 522
Columbus, OH 43215
(614) 469-9877
(614) 469-2083 FAX

CENTER FOR AGRICULTURE IN THE ENVIRONMENT (CAE) SOCIAL SCIENCES RESEARCH INSTITUTE

Ann Sorensen
Bryon Petrucci
P.O. Box 987
Fed Ex: 148 North Third Street
(815) 753-9347
(815) 753-9348 FAX

COVE MOUNTAIN FARM

12464 Little Cove Road
Mercersburg, PA 17236
(717) 328-4400 (Main House)



About Skagitonians To Preserve Farmland

SKAGITONIANS TO PRESERVE FARMLAND (SPF), a grass roots, non-profit organization of Skagit Valley farmers and residents, founded in 1989, is dedicated to the preservation of farmland and protection of farming as a way of life.

The Goals of Skagitonians to Preserve Farmland are:

Preserve the Skagit Valley as a working agricultural region and landscape by protecting farmland through acquisition of permanent property restrictions and by defending farming as an economically viable way of life.

Insure that Skagit farming remains a permanent part of the region's identity for the benefit of:

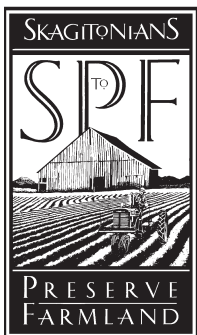
- Local stewards and residents whose livelihoods depend on the land
- Puget Sound citizens and visitors who enjoy the natural beauty of a pastoral landscape
- Waterfowl, raptors, salmon and other wildlife that depend on the managed farm landscape as habitat

To assure the long-term protection of this regional asset, SPF operates as a land trust, as an advocate for farmland protection, and as an education and community-building organization.

For membership information about Skagitonians to Preserve Farmland, contact the office in Mount Vernon or connect to SPF's home page at <http://www.skagitonians.org>

SKAGITONIANS TO PRESERVE FARMLAND

PO Box 2405
Mount Vernon, WA 98273
(360) 336-3974
(360) 336-9269 FAX
spf@anacortes.net



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Melissa Adams
American Farmland Trust
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Study findings indicate that farm, forest and open land had a positive fiscal impact on Skagit County in 1997.

Executive Summary

This study demonstrates that protection of agriculture is crucial to the economic well being of Skagit County. Crops produced in the Skagit Valley, including vegetable seeds, berries, potatoes, row crop vegetables, bulbs and flowers, contribute nearly \$200 million to the local economy annually.¹ Skagit's famous tulip festival attracts about one million visitors each spring, generating \$65 million in annual tourism revenues.²

People familiar with the valley know the importance of farming to local families and businesses. Residents understand how the working landscape is ingrained in the rural lifestyle that depends on healthy natural resources. The findings of this study show the economic value of agriculture in Skagit County from another perspective - its fiscal benefit to the county.

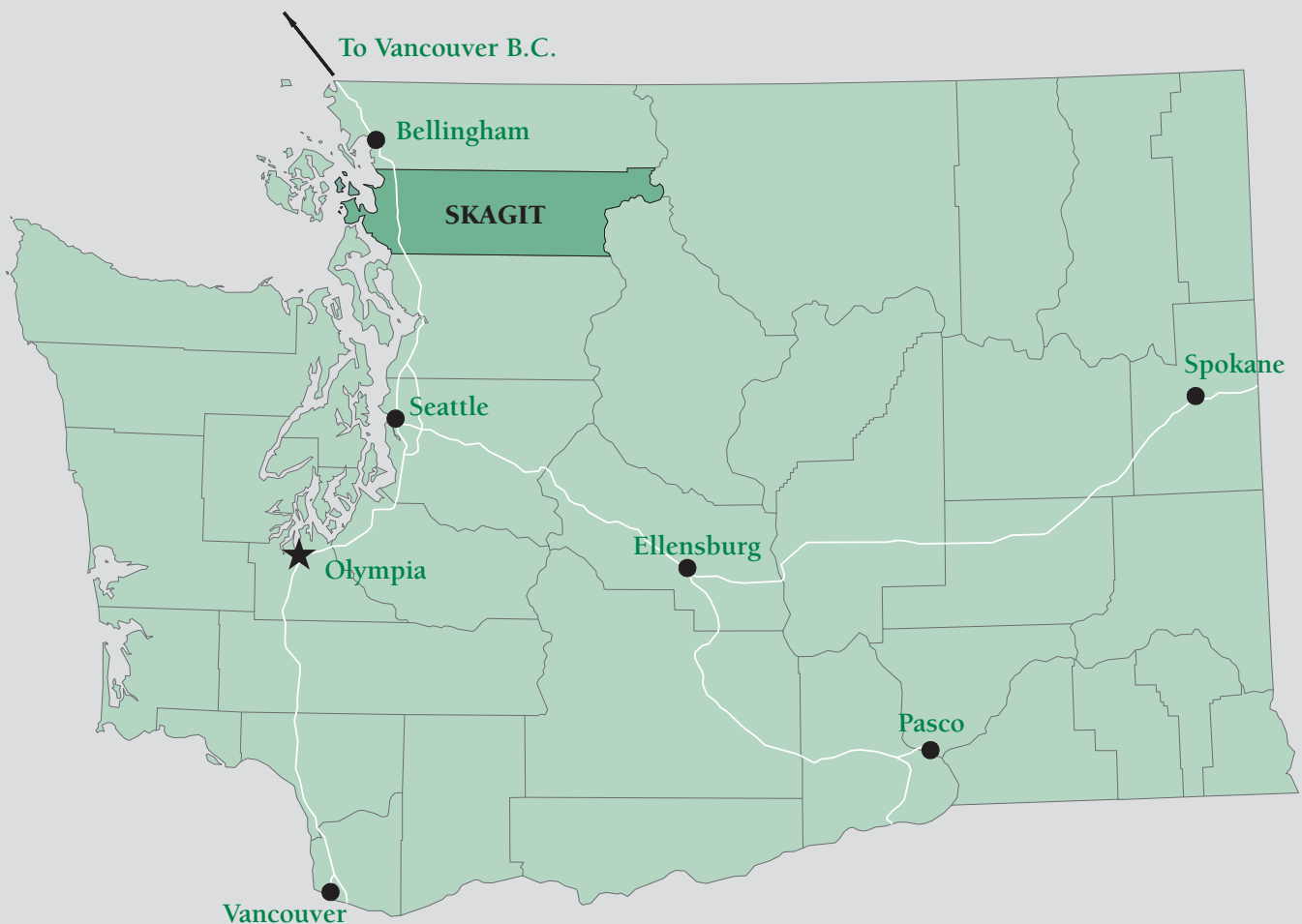
Study findings indicate that farm, forest and open land had a positive fiscal impact on Skagit County in 1997. Because of its modest requirement for services, open land created a surplus of revenue for the county. For every dollar of revenue they generated, farm, forest and open land only cost 51 cents. Residential development overall did not pay for itself, requiring \$1.25 in services for every dollar of revenue generated.

1997 SKAGIT COUNTY FINDINGS	Residential Development	Commercial Development	Industrial Development	Farm Forest Open Land
Land use ratio*	\$1.00 : \$1.25	\$1.00 : \$0.34	\$1.00 : \$0.29	\$1.00 : \$0.51

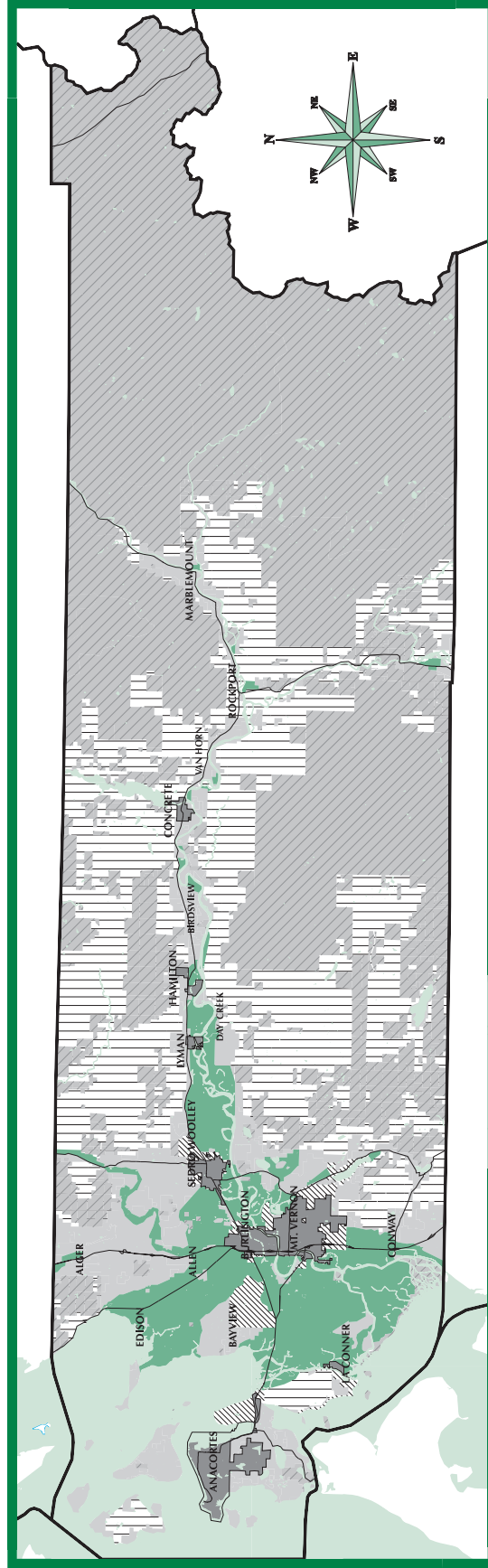
Findings show that farms and forests in Skagit County are more than scenic landscapes – they are a positive economic investment in the community. This information will be useful to the county as intensifying growth pressures require thoughtful land use decisions. Sound planning is necessary to ensure sufficient investment in the health of Skagit County's economy and unique natural resources.

* Cost per dollar of revenue

Skagit County Washington State



SKAGIT COUNTY LAND USE



- Agriculture Lands
Rural Lands
- Forest Lands
Incorporated Areas
- Public (Federal & State Lands)
Urban Growth Areas



NOT TO SCALE

Introduction

The natural resources of Skagit County in northwest Washington are important for their economic, environmental, recreational and cultural values. This blend of characteristics makes Skagit stand out as a special region of the country. However, suburban sprawl threatens these resources and Skagit Valley's unique sense of place.

Skagit's soil, flat topography and mild climate have made it one of the most productive agricultural regions in the nation. As growth and development continue to spread out from Seattle, land use decisions will have to be made that will affect the local landscape and economy. This study provides fiscal information about the present balance of land uses that can aid in the decision-making process.

Agriculture has been a way of life in this region for generations. It contributes to the local economy directly through agricultural operations and products and indirectly through secondary industries and tourism. Overall, farming produced more than \$181 million in gross income in 1996.³ The bulb industry alone generates \$12 million in annual gross income.⁴ In addition to flowers and bulbs, major crops produced in the Valley include berries, vegetables and seed crops. With 80 farms producing \$55 million worth of milk annually⁵, the county is the state's third largest milk supplier. Famous for its bulbs and flowers, Skagit Valley's Tulip Festival draws one million visitors each spring to view the breathtaking scenery. The festival is a catalyst for tourism in the region, generating \$65 million in revenue annually.⁶

Forests are also an important natural resource in Skagit County. A traditional county industry, logging cleared the valley in the 1800s and made farming possible. The timber industry continues to provide jobs and revenues to the region. Local lumber mills have retooled and there is a focus on wood products and specialty wood manufacturing in the county.⁷ Forests and other natural features provide recreational opportunities that have made tourism a major industry in the county. Conifer forests and rocky cliffs line portions of the county's coastal western edge, which is the entrance to Puget Sound and the San Juan Islands. These islands are well known for their striking natural features and are a popular destination for kayaking, fishing and other recreational activities.

Protecting natural resources in Skagit County is important for environmental reasons. Skagit's open fields, mountains, forests, fresh and salt water offer an ideal environment for a variety of wildlife species. The Skagit River, important habitat for salmon, eagles and other waterfowl, runs from the North Cascades westward through the floodplain valley and into the Puget Sound. The valley provides critical overwintering habitat for snow geese,

The natural resources of Skagit County are important for their economic, environmental, recreational and cultural values.



trumpeter swans and other migratory waterfowl on the Pacific Coast flyway. The county has a diverse cultural heritage and rich history. Local artists have found inspiration in the beautiful landscape and community support for their work.

A 1997 American Farmland Trust study, *Farming on the Edge*⁸, identified Puget Sound as the fifth most threatened agricultural region in the country. This determination was based on higher than average amounts of high quality farmland coinciding with a higher than average rate of development. While rural Skagit County appears anything but metropolitan, the city of Seattle is only 60 miles to the south. Seattle is the 23rd largest city in the United States with major employers including Boeing, Microsoft and Weyerhouser.⁹

Jobs in these and other high-technology firms attract some new residents to the greater-Seattle area, which in 1997 had a population of more than 3.1 million.¹⁰ From 1970 to 1997, the city of Seattle's population only grew by 1 percent, while the combined population of the greater Seattle area grew by a startling 60 percent.¹¹ As new housing is built to accommodate new workers, development is spreading outward onto surrounding farmland. Since the 1970s, more than 20 percent of the best farmland in Skagit Valley has been lost.¹² Population in Skagit County has increased by 50 percent over the past 20 years¹³ and the Washington State Office of Financial Management (OFM) estimates that it will grow to 150,000 by the year 2020. In response to this growth, groups and individuals are uniting to sustain agriculture in the county.

Skagitonians to Preserve Farmland

Skagitonians to Preserve Farmland (SPF) is a grassroots, nonprofit organization of Skagit Valley farmers and residents dedicated to the preservation of farmland and protection of farming as a way of life. Founded in 1989, SPF is devoted to preserving the Skagit Valley as a working agricultural region by protecting farmland and defending farming as an economically viable way of life. A 1996 survey of county residents found that the community supports this mission: 72 percent of respondents thought there would be too much developed land in five or ten years and 82 percent said steps should be taken to preserve agricultural land.¹⁴

American Farmland Trust

American Farmland Trust (AFT) is the only national private, nonprofit conservation organization dedicated to protecting the nation's strategic agricultural resources. Founded in 1980, AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. AFT has developed a method to analyze the fiscal contribution of agriculture and other private land to the tax base. SPF commissioned AFT to use this methodology to conduct a study in Skagit County.

Purpose of Study

The purpose of this study is to measure the overall fiscal impact of current land uses in Skagit County. Study findings are intended to provide officials and residents with information that they can use to make informed decisions.

As growth pressures intensify, local leaders will make decisions about development patterns that will affect land currently in agriculture and forestry. Land use policies and planning decisions will have important consequences for the future environment and lifestyle of residents. Reliable information about how current land uses affect local finances can help guide these decisions.

What is a Cost of Community Services study?

A Cost of Community Services (COCS) study is a factual way to assess the overall fiscal contribution of current land uses. It is a snapshot of costs versus revenues based on existing land use patterns. Unlike a traditional fiscal impact analysis, it does not predict the future impact of decisions. Instead, COCS studies provide hindsight from past land use decisions. While they do not judge the intrinsic value of one land use over another, they do specifically evaluate the fiscal contribution of privately owned farm, forest and open land. These productive land uses generally are ignored by other types of fiscal analysis.

COCS studies are easy to understand. Local budgetary information is allocated to general land use categories, and then revenues and expenditures are compared. The studies rely on recent financial records and interviews with county officials to determine how revenues were generated and how appropriations were spent.

The results of more than 60 COCS studies, conducted by AFT and other organizations across the country, refute the following three misconceptions or “myths” about growth.

Myth #1: Residential development lowers property tax bills by increasing the tax base

Residential development does contribute revenue to the tax base through property taxes, but it also increases the amount of expenditures necessary for public services such as public safety and education. When these costs are taken into account, COCS findings consistently show that overall, residential development does not pay for itself.

Myth #2: Farm and forest land receive an unfair tax break when they are assessed at their current use^{15, 16} instead of at their potential use for development

Because of the modest demand that farm and forest land has for public services, COCS findings show that most current use (or differential property tax) programs tax open land at a fair value based not only on the land’s current use, but also on its cost to the community.

Myth #3: Open land, including productive agricultural and forest land, is an interim use awaiting conversion to its “highest and best” use

Findings prove that keeping farm and forest land productive is a viable economic use of the land. Studies find that farm, forest and open land have modest demands for services, and therefore low costs to the community. In addition, agriculture and forestry provide numerous economic and environmental benefits.

Organization of Report

The rest of the report describes the COCS methodology, presents and explains the findings, and discusses the implications of these findings. Appendix I describes assumptions used to allocate the Public Works budget into the four land use categories. Appendix II contains spreadsheet tables with the budget allocations used to calculate the findings. Appendix III is a summary of findings from more than 60 Cost of Community Services studies from across the nation.



A Cost of Community Services (COCS) study is a factual way to assess the overall fiscal contribution of current land uses.



Method

The following basic steps are conducted to complete a Cost of Community Services study:

- 1) Meet with local sponsors
- 2) Collect data: Obtain relevant reports, contact officials, boards and departments
- 3) Allocate revenues and expenditures by land use
- 4) Analyze data and calculate ratios

The publication *Is Farmland a Community Investment? How to do a Cost of Community Services Study* (American Farmland Trust, 1993) explains how to conduct a study in general terms. The following description explains how this process worked in Skagit County.

COCS Process in Skagit County

1) Meet with local sponsors

The COCS study began on October 30, 1998 at a meeting in Mount Vernon, Washington. Attendees included the Skagit County Board of Commissioners, county officials, the executive director of the Skagitonians to Preserve Farmland and two representatives from American Farmland Trust. The purpose of this meeting was to discuss the COCS methodology and how it would be carried out in Skagit County.

After several discussions between AFT, the county budget officer and SPF, it was decided that the study should be done at the county level. The county delivers the majority of public services that county residents receive and collects taxes from these residents. Therefore, to understand the net fiscal demand for services from the perspective of a taxpaying resident, it was agreed that the analysis would be done for unincorporated areas of the county. The 1997 calendar year budget was used in the study because it was the most recent year with closed books.

The following land use categories were used: 1) residential development, 2) commercial development, 3) industrial development and 4) farm, forest and open land. Residential development includes property used for dwellings, including farmhouses, employee housing and rental units. Commercial development includes property actively used for business purposes. Industrial development includes property actively used for wholesale production and utilities, usually goods-producing. Farm, forest and open land includes property used or designated for open space, forest or agriculture. This category was defined according to the state's Current Use Taxation program. This program taxes agricultural and forest land according to their existing use rather than at their full market value. Eligible land in active agriculture or forestry included in the county's Current Use Taxation program was considered Farm, Forest and Open land. Although agriculture and forestry are both industries that contribute to the local economy, they were analyzed explicitly for the purposes of the study.

2) Collect data: Obtain relevant reports, contact officials, boards and departments

AFT's economic research specialist collected data in Skagit County during the first two weeks of December, 1998. The county budget officer provided most of the necessary budgetary documents and information. Interviews were conducted with department directors and other appropriate county officials to determine how revenues were generated and how expenditures were spent in 1997. The following information was gathered to conduct the analysis:

- Skagit County, Washington, 1997 Annual Budget
- 1997 Skagit County Expense Versus Budget Report
- Total assessed property values broken down by land use
- School Budget for 1997-1998 school year
- 1997 reports of county departmental activity
- Geographic Information Systems (GIS) map showing total county area distinguished by land use
- Total land area and total road mileage for the county, each broken down by land use

3) Allocations by land use

Interviews with county officials and budget records were used to allocate 1997 revenues and expenditures into land use categories. Some line items had straightforward allocations because records were available by land use. For example, building permits were allocated according to how many fees were generated from residents, businesses and industries in 1997. For other line items that were not directly tied to land use, this allocation was more difficult and required more extensive record searches. In some cases the allocations relied partially on the experience and judgement of the department head being interviewed.

Revenues

In interviews, county officials were asked how each revenue was generated: by residents, businesses, industries or farm, forest and open land. For each line item, it was determined which individual or combination of land uses generated the funds. For example, revenues generated by residents, such as marriage license fees, were considered Residential. Revenues generated by businesses, such as hotel taxes, were considered Commercial. Revenues generated by industries, such as manufacturing taxes, were considered Industrial. For some items, such as fees and licenses, detailed reports were analyzed to determine the most accurate percentage breakdown. Most items were not generated entirely by one land use, but were split between the land uses. For example, miscellaneous revenues for the County Fair were divided between Commercial and Farm, Forest and Open because local businesses and farms sponsored the fair through exhibits.

Expenditures

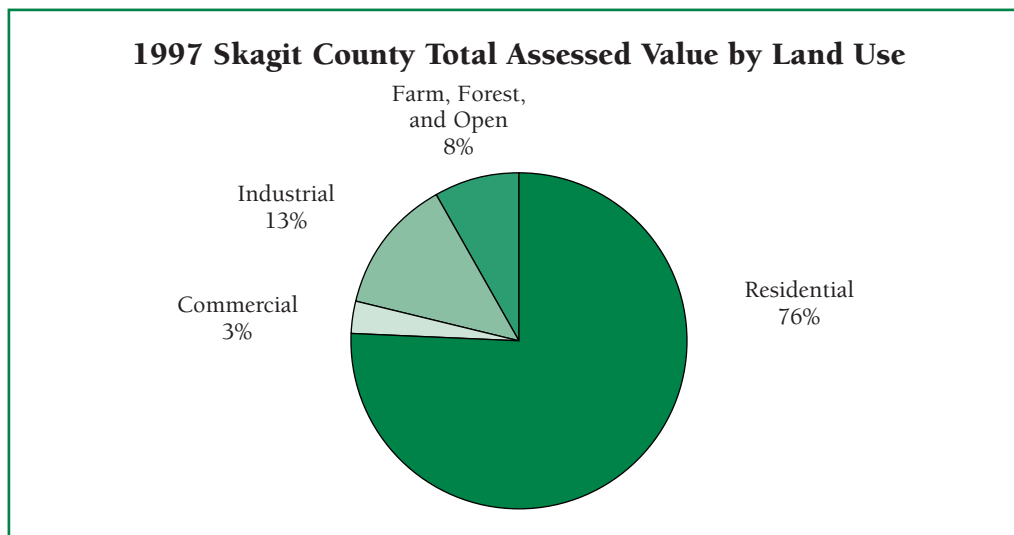
In interviews, county officials were asked how each expenditure was spent: on residents, businesses, industries or farm, forest and open land. For each line item, the land use- or combination of land uses- that



required the funds was determined. Items serving residents, such as school expenses, were considered Residential. Expenditures serving businesses, such as snow plowing a restaurant parking lot, were considered Commercial. Expenditures serving industries, such as the Sheriff department responding to an alarm at a manufacturing warehouse, were considered Industrial. Expenditures for farms, such as Conservation Futures funds used to buy development rights to protect farmland, were allocated to Farm, Forest and Open. As with revenues, most expenditures were not spent entirely on one land use. Therefore, officials were consulted and detailed reports were analyzed to determine the most accurate breakdown between the uses.

Calculation of “fall-back” percentages

Some budget line items could not be tied directly to a land use. For example, administrative salaries and public buildings serve the entire county in a general capacity. In this type of situation, a default percentage breakdown was used called the “fall-back” percentage. This percentage breakdown is based on the portion of the total 1997 assessed value that falls into each land use. After an extensive analysis of assessor’s records with the county assessor, the following percentages were determined for each land use: 76 percent Residential, 3 percent Commercial, 13 percent Industrial and 8 percent Farm, Forest and Open (See chart below).



The following assumptions were made when classifying property values to calculate these fall-back percentages:

- Federal, state, and city properties were not considered for this analysis
- All single and multi-family homes as well as senior residents were considered Residential
- All schools, cemeteries, and country clubs were considered Residential
- Utilities were considered Industrial
- Mobile homes were considered Residential, except when part of a farm operation under the current use taxation program.
- Property classified as Farm and Agriculture, Timber, or Open Space under the county’s current use taxation program was considered Farm, Forest and Open land
- Residential homes and properties on farms were separated from the farmland and included in the residential category. Given the format of the assessor’s data, any farm structures included with the homes could not be separated out into the farm category. This underestimated the property value of farms slightly, but affected both revenues and expenditures using fall-back percentages, so any impact on the ratios due to this limitation was minor.
- Tax-exempt property values (less than 2 percent of the total assessed value¹⁷) were not included.¹⁸

Public Works

The Public Works department provided information to allocate the following funds: county roads, solid waste, equipment rental, public works building, special paths, drainage utility, river improvement, and sub flood control zone districts. The miles of road in each land use were used to allocate road expenditures spent on all county roads. For expenditures not representative of a typical year, the fall back percentages were used. See Appendix I for a detailed description of these allocations.

Schools

Education expenditures for the county's seven school districts were added to the county's 1997 general budget, as they were a significant portion of total county expenditures. (See Appendix II for dollar amounts.) School revenues were primarily generated through property taxes paid by county residents so were allocated according to the proportion of taxes paid by each land use for 1997 (the fall-back percentages). The school expenditures were allocated entirely to Residential because education directly serves residents.

4) Analyze data and calculate ratios

Once all necessary data was collected and interviews were completed, the data was entered into a computer spreadsheet. The dollar amount for each line item of the budget was allocated among the four land use categories according to the associated percentage breakdown. Once the percentages were entered for all line items, total revenues and total appropriations were summed for each land use category. By comparing total revenues to total appropriations in each category, a land use ratio was calculated for each land use to show the cost for every dollar raised. This comparison also showed the net dollar loss or contribution of each land use to the local budget. The spreadsheet was checked for accuracy and the ratios were analyzed to understand differences. See Appendix II for the spreadsheet of budget allocations.



Findings

Study findings are presented in the table below. The first two rows of the table show the total dollars that were allocated to each land use for revenues and expenditures. The third row shows the net gain or loss for each land use. This was determined by subtracting the expenditures from the revenues in each column. The final row of the table presents this same information in ratio form. This is a clear way to show how much each land use cost for every dollar of revenue that it raised.

1997 SKAGIT COUNTY FINDINGS	Residential Development	Commercial Development	Industrial Development	Farm Forest Open Land
Total Revenues	\$130,572,599	\$11,416,455	\$19,768,071	\$19,071,802
Total Expenditures	\$161,830,506	\$3,824,423	\$5,602,767	\$9,699,631
Net gain/loss	\$(31,257,907)	\$7,592,032	\$14,165,304	\$9,372,171
Land use ratio*	\$1.00:\$1.25	\$1.00:\$0.34	\$1.00:\$0.29	\$1.00:\$0.51

In 1997, residential development generated \$130.5 million in revenues and required \$161.8 million in expenditures, creating a net loss of \$31.2 million for Skagit County. Commercial development generated \$11.4 million in revenues and required \$3.8 million in expenditures, creating a net gain of \$7.5 million. Industrial development generated \$19.7 million in revenues and required \$5.6 million in expenditures, creating a net gain of \$14.1 million. Farm, forest and open land generated \$19 million in revenues and required \$9.6 million in expenditures, creating a net gain of \$9.3 million for the county.

Land use ratios, in the last row of the table, show the costs required per one dollar of revenue generated in 1997. For every dollar of revenue from residential development, \$1.25 was required in expenditures. For every one dollar of revenue from commercial development, 34 cents was required in expenditures. For every dollar of revenue from industrial development, 29 cents was required in services. For every dollar of revenue from farm and open land, 51 cents was required to cover associated services.

*For every dollar of revenue from residential development, \$1.25 was required in expenditures...
For every dollar of revenue from farm and open land, 51 cents was required to cover associated services.*

* Cost per dollar of revenue

Although specific ratios vary...all study findings confirm the same overall pattern – that farm, forest, and open land generate a surplus of revenues for local budgets...

Discussion

Study findings in Skagit County are consistent with the results of more than 60 COCS studies that have been conducted across the nation. See Appendix III (p.31) for a summary of findings from completed studies done by AFT and others. The median ratios of the 63 communities included on this table are: Residential development \$1.00:\$1.15; Commercial development \$1.00:\$0.27; Farm, Forest, Open land \$1.00:\$0.34.

Skagit ratios in 1997 fall within this range of findings and are slightly higher than the median. Residential development in Skagit at \$1.00:\$1.25 was higher than the median. If Skagit's commercial and industrial development ratios were combined they would be \$1.00:\$0.30, just slightly higher than the median, and Skagit's Farm, Forest and Open land, at \$1.00:\$0.51 was also slightly higher than the median. However, it is important to note that COCS is a case study method and that every community is different. Many factors contribute to the specific ratios in different communities, so the findings should not be compared dollar for dollar. What is important to consider is their overall pattern and how it relates to the community in question.

Although specific ratios vary across different communities, all study findings confirm the same overall pattern – that farm, forest, and open land generate a surplus of revenues for local budgets, while residential development creates a net loss due its high service demands.



Interpreting the findings

It is important to understand the assumptions used when interpreting these ratios. This study was carried out using 1997 data and should be used to understand the current fiscal situation for unincorporated areas of Skagit County. This analysis determined the overall net fiscal impact of each land use on the total county budget. Therefore, the findings should not be applied to specific development projects or be used as a forecast for future land use scenarios.

In Skagit County, residents receive a fairly high level of services. Although residential development generated almost \$130 million in revenues, this was not enough to cover the \$161.8 million spent to serve them. Therefore, the other land uses provided surplus revenues to help pay for residential services.

Farm, forest and open land require a lower level of services from the county, and therefore had a lower net cost. Open lands provided almost \$19 million in revenue, but only cost \$9.7 million to service. Therefore, approximately half of the revenues generated by open lands were available for other uses.

Although this study focuses on the fiscal contribution of agriculture, forest and other privately owned lands were included with agriculture when categorizing land uses. The purpose for this aggregation was to measure the impact of all working open lands on the county budget. Therefore, the low ratio of Farm, Forest and Open land shows the fiscal benefit of the timber industry as well as the agricultural industry. 63 percent of the non-public land in Skagit County is considered private Industrial Forest. While the demand for county services to this large land area was modest, timber harvesting generated \$2.3 million in revenue for the county in 1997.¹⁹

The findings show that commercial and industrial development have a relatively low ratio for 1997. This is a typical COCS finding. Like the retail and manufacturing businesses included in this category, agriculture and forestry are also businesses that are fiscally beneficial to the county. Although they were analyzed separately from other businesses, farm and forest operations have the same fiscal impact – they contribute more taxes to the county than they require in services.

When interpreting the commercial and industrial ratios, it is important to understand that this study analyzes current, direct costs to the county. New industries bring new jobs and to the region. Consequently, they also increase population, housing, and county government spending over time. However, existing businesses and industries, including agriculture and forestry, will not increase population and spending as new industries would. Therefore, when deciding whether to develop new business and industries or protect existing ones, existing ones have two clear advantages. Existing farms, forests, businesses and industries provide surplus revenues to the county and do not contribute to increases in the population. Although not part of this analysis, the fiscal consequences of these long-term, indirect impacts should be considered when making land use decisions.

Another factor contributing to the low net cost of commercial development is that the study only included unincorporated areas of the county. These areas have a lower concentration of retail businesses than in the municipalities. Therefore, the commercial ratio would most likely have been higher had the study been done on the municipal level.

Open lands provided almost \$19 million in revenue, but only cost \$9.7 million to service.

DISCUSSION

By proactive planning, the county should be able to direct balanced growth while protecting the natural resources that are so important to its economy and quality of life.

How findings are useful

Unlike many regions across the country, Skagit County's landscape has not yet been dramatically changed by growth. By anticipating impacts of growth, the county can still act in time, rather than reacting when it is too late. By proactive planning, the county should be able to direct balanced growth while protecting the natural resources that are so important to its economy and quality of life.

Builders often claim that residential development is the best economic use of land because it brings tax revenue into communities. However, these claims ignore the other side of the equation by failing to include the ongoing costs of public services and infrastructure that housing imposes on the community. The findings of this study should serve as a caution to communities trying to increase gross tax revenues through development without considering the associated costs of this type of growth. COCS findings do not imply that development should be prevented. They instead suggest carefully analyzing the timing, phasing and placement of new development in order to control growth. By understanding demands for services in relation to tax revenue generated, informed decisions can be made to balance land uses to the community's best advantage.

Skagit County has been successful in sustaining its agricultural industry so far. However, Skagit's productive lands are at risk of being lost to the sprawl that is spreading across the nation. The survey done by SPF²⁰ shows that most county residents recognize that there is significantly less farmland than there was just 10 years ago, and they support some type of farmland preservation policy. The county's new Conservation Futures program protects farms by offering to purchase their development rights. Continued community support of conservation policies and programs will help ensure that farms and other natural resource industries are a healthy part of the Skagit landscape.

It is clear that preserving Skagit's agricultural industry is an economic investment in the county. This valley provides vegetable seeds, food and flowers for the world. Agricultural operations positively impact the local economy through the production of food, the purchase of supplies and equipment and the provision of jobs. The demand for public services to farmland is quite low, creating a financial surplus for the county. Farmland protection is a critical piece of the overall plan to ensure that Skagit's strong economy and natural landscape are secure for generations to come.



Endnotes

1. Gross Farm Income was more than \$170 million per year from 1993 through 1996 according to *1996 Skagit County Ag Stats* produced by Washington State University Cooperative Extension.
2. 1998-99 Newcomers' & Visitors' Guide Skagit County Northwest Washington State, MacGregor Publishing Company, March 1998.
3. Washington State University Cooperative Extension, 1997. *1996 Skagit County Ag Stats*.
4. Ibid.
5. 1998-99 Newcomers' & Visitors' Guide Skagit County Northwest Washington State, MacGregor Publishing Company, March 1998.
6. Ibid.
7. Ibid.
8. American Farmland Trust, 1997. *Farming on the Edge*. Center for Agriculture and the Environment, Northern Illinois University.
9. <http://www.pan.ci.seattle.wa.us>
10. <http://www.pan.ci.seattle.wa.us>
11. The greater Seattle area includes King, Snohomish, Pierce, and Kitsap counties.
12. Skagitonians to Preserve Farmland, 1997. *Case Statement Skagitonians to Preserve Farmland "Preserving agricultural land for agricultural production.."*
13. Population in Skagit County increased from 64,138 in 1980 to 95,500 in 1996 according to the *1996 Skagit County Ag Stats* produced by Washington State University's Cooperative Extension.
14. Elway Research, Inc, 1996. *Agricultural Land Protection: A Survey of Skagit County Voters* Co-sponsored by Economic Development Association of Skagit County (EDASC) and Skagitonians to Preserve Farmland (SPF).
15. Since 1971, Washington has had a Deferred Taxation program that allows farmland to be assessed at its current value for agriculture instead of its market value as long as their land remains in active agriculture (American Farmland Trust, 1997. *Saving American Farmland: What Works*, 152). To be eligible for Skagit County's program (called Current Use Taxation), a farm must meet a certain income level for its acreage.
16. If tax-exempt properties were included and allocated across land uses, the affect on the fall-back percentages would have been negligible, with no difference in the final land use ratios.
17. This study analyzes the demand for services by tax-paying properties within the county.
18. This is an approximate percentage provided by the Skagit County GIS and Public Works departments out of 585,111 acres including private Industrial Forest.
19. This includes \$853,361 in timber tax revenue and \$1,435,919 in revenues received from timber harvested in the county.
20. Elway Research, Inc, 1996. *Agricultural Land Protection: A Survey of Skagit County Voters* Co-sponsored by Economic Development Association of Skagit County (EDASC) and Skagitonians to Preserve Farmland (SPF).



Appendices

- I. Description of Public Works Allocations
- II. Budget Allocation Spreadsheets
- III. Summary of Cost of Community Services Studies

Description of Public Works Allocations¹

Road

The County Road fund is organized into nine divisions that were allocated separately. Four of the divisions are directly associated with the actual roads and were therefore allocated based on road mileage. The Public Works department calculated the approximate number of miles of county roads within each land use category.

Land Use	Mileage	Percent
Residential	395 miles	49.6
Commercial	5 miles	.6
Industrial ²	100 miles	13.9
Farm, Forest, Open	100 miles	35.9

Road fund expenditures were allocated as follows:

- Division 1 Reimbursable expenses were allocated based on the “fall-back” percentages
- Division 2 Drainage expenses were allocated based on road mileage
- Division 3 Road Maintenance expenses were allocated based on road mileage
- Division 4 Ferry expenses were allocated to Residential
- Division 5 Facilities expenses were allocated based on the “fall-back” percentages
- Division 6 General Administration expenses were allocated based on the “fall-back” percentages
- Division 7 Planning and Engineering expenses were allocated based on the “fall-back” percentages
- Division 8 Construction expenses were broken out by assigning costs based on the location of the road improvement project
- Division 9 Extraordinary Ops expenses were assigned 10 percent to Residential and 90 percent to Farm, Forest and Open

Road fund revenues were allocated as follows

- Timber revenue was allocated to Farm, Forest and Open
- Ferry toll revenue and parking revenue were both allocated to Residential
- General property tax revenue and remaining road fund revenues were allocated based on the “fall-back” percentages

Solid Waste

Solid Waste revenues were allocated based on the percentage of waste collected from each land use within unincorporated areas of the county. It was assumed that the Rural Collection Company collects 33% of its waste from municipalities and that 10% of self-healers to the transfer station come from municipalities. Remote site waste was allocated 75% Residential and 25% Farm, Forest and Open and hazardous waste entirely to Commercial.

Solid Waste expenditures were tracked by the five separate divisions in the Solid Waste fund and allocated based on the percentage of expenses in unincorporated areas. It was assumed that 58% of expenditures were municipal and 42% rural or unincorporated. The PW Director used rural land use percentage from the Assessor’s office to distribute rural area revenues and expenditures.

¹ The Public Works department provided information on revenues and expenditures for the purpose of this study. This information was used in allocating all public works line items, with some adjustments to ensure consistency of methodology throughout departments and some exceptions where information had already been provided by the county budget officer. Overall the allocations made to Public Works line items reflect decisions made by the Public Works director with assumptions stated.

Equipment Rental and Revolving Fund

Equipment Rental and Revolving Fund accounts for the financing of county-owned vehicles and equipment provided to other departments on a cost reimbursable basis. Both revenues and expenditures were allocated based on the number of vehicles used in each department. Fifty-three percent of the total vehicles are for county roads and were allocated based on the number of miles of county roads within each land use category. The remaining 47 percent was broken down by the proportion of vehicles used in each department and the corresponding land use breakdown for that department. Forty-five percent were allocated according to Sheriff, 6 percent to Health, 36 percent to Residential (Senior Services, Coroner, Emergency Management, Pool) and 13 percent to fall-back percentages (Assessor, Auditor and other administrative departments).

Public Works Building

The 1997 Public Works Building expenditures were for construction of the new Burlington Shop, a facility to house Equipment Rental and Revolving Fund equipment and vehicles. Therefore the same total allocation that was used for ER&R was also used for Public Works Building expenditures.

Special Paths

1997 expenditures for the Special Paths fund were spent on the Sedro-Woolley trail. The demand for these services is from residents and the trail is used by local residents for recreational purposes. Therefore revenues and expenditures for Special Paths were allocated entirely to Residential.

Drainage Utility and River Improvement

Expenditures for both the Drainage Utility and River Improvement funds were not typical of an average year. Construction for a drainage utility was in a residential area, but other projects will be constructed in all land use areas in the future. River Improvement expenditures focused on flood damages caused by 1995-1996 flooding. Therefore, to prevent skewing any one land use category from an atypical event, the “fall -back” percentages were used to allocate both of these line items.

Sub Flood Control

Zone Districts

Sub Flood Control Zone District funds allocations were based on the percentage of land use within each district according to county zoning maps.



² includes Industrial forest land

Budget Allocation Spreadsheets

Department	1997 Actual	Residential	Commercial	Industrial	Farms/Open
REVENUES					
Taxes					
Property Taxes	19,340,572	15,510,483	649,413	2,631,390	1,701,109
Sales Tax	4,821,145	0	4,821,145	0	0
Timber Tax	853,361	0	0	0	853,361
Franchise Tax	69,552	0	69,552	0	0
Lease Hold Excise	134,223	0	134,223	0	0
County/Treasurer Collections Fees	72,734	55,081	2,226	9463	5964
Sale of Tax Title Property	1411	1069	43	184	116
Household Phone	371,515	306,474	12,386	52,655	0
Motel/Hotel Taxes	40,927	0	40,927	0	0
Real Estate Excise Tax	538,661	333,431	45,086	45,086	115,058
Operating Assessments	69,234	52,431	2119	9007	5677
Penalties & Interest	729,152	552,187	22,312	94,863	59,790
Total Taxes	27,042,487	16,811,156	5,799,431	2,842,647	2,741,075
Licenses and Permits					
General Fund					
Planning and Permits	513,244	447,497	52,710	5286	7750
Marriage Licenses	7,200	7200	0	0	0
Gun Permits	11,018	11,018	0	0	0
Dog Permits	4960	4960	0	0	0
Public Health	176,120	0	170,820	5300	0
Emergency Management	1226	1226	0	0	0
Total Licenses & Permits	713,768	471,901	223,530	10,586	7750
Inter-Governmental					
General Fund					
County Clerk	68,959	41,375	13,792	6896	6896
District Court	109,339	96,218	12,027	1093	0
Planning & Permit	49,219	24,610	0	0	24,610
Probation - District	5989	5270	659	60	0
Juvenile Probation	517,613	517,613	0	0	0
Prosecuting Attorney	548,082	328,849	137,021	54,808	27,404
Sheriff	955,071	792,750	78,592	46,100	37,629
Superior Courts	15,127	10,589	3025	0	1513
Noxious Weed Control	26,877	2688	10,751	10,751	2688
Non Departmental	1,370,342	838,602	204,835	111,175	215,730
Intervention Specialist	236,426	236,426	0	0	0
Water Quality Program	872,366	872,366	0	0	0
Total General Fund	4,775,410	3,767,357	460,701	230,884	316,468
Public Health	1,230,880	1,182,780	36,075	12,025	0
Special Paths	25,434	19,261	778	3309	2086
Emergency Management	96,760	24,190	24,190	24,190	24,190
County Fair	36,060	0	0	0	36,060
Veteran's Relief	0	0	0	0	0
River Improvement	601,194	455,284	18,397	78,215	49,298
Auditor's O&M Fund	30,492	23,092	933	3967	2500
Parks & Recreation	31,692	31,692	0	0	0
Substance Abuse	468,439	468,439	0	0	0
Mental Health/Dev Disability	642,739	642,739	0	0	0
County Roads	4,943,463	3,379,846	95,409	398,443	1,069,765
Senior Services	388,121	388,121	0	0	0
Conservation Futures	0	0	0	0	0
Medic I Services	0	0	0	0	0
Communication System (911)	842,379	694,904	28,085	119,390	0
Sub-Flood Zones	35,552	14,434	0	0	21,118

Department	1997 Actual	Residential	Commercial	Industrial	Farms/Open
Drug Enforcement	13,856	13,856	0	0	0
Land Acquisition/Facilities	1,331,291	1,107,622	223,669	0	0
Park Acquisition	147,816	127,078	0	0	20,738
Solid Waste	148,501	112,787	2822	1411	31,482
Total Intergov (General & Other Funds)	15,790,079	12,453,481	891,059	871,834	1,573,706
Charges for Service					
General Fund					
Auditor	828,915	698,858	68,551	34,566	26,940
Civil Service	1670	1670	0	0	0
County Clerk	141,918	107,475	4343	18,464	11,637
Admin Services	5763	4364	176	750	473
District Court	113,852	100,190	12,524	1139	0
Planning & Permit	380,224	331,517	39,049	3916	5741
Probation - District	88,013	77,451	9681	880	0
Juvenile Probation	4428	4428	0	0	0
Prosecuting Attorney	85,786	51,472	21,447	8579	4289
Sheriff	211,122	121,809	43,243	25,365	20,705
Superior Courts	7337	4402	1467	734	734
Non-Departmental	1,105,371	837,097	33,824	143,809	90,640
Intervention Specialist	167,813	167,813	0	0	0
Water Quality Program	486	486	0	0	0
Public Health	330,964	294,847	33,431	0	2686
Emergency Management	53,740	53,740	0	0	0
County Fair	127,494	106,789	0	0	20,705
Law Library	35,440	35,440	0	0	0
Treasurer's O&M	16,498	12,494	505	2146	1353
Auditor's O&M	26,362	19,964	807	3430	2162
Election Services	147,036	147,036	0	0	0
Parks & Rec	218,296	218,296	0	0	0
County Roads	591,603	404,479	11,418	47,683	128,023
Senior Services	7364	7364	0	0	0
Crime/Victim Services	41,218	41,218	0	0	0
Interlocal Investigation	4547	4547	0	0	0
Solid Waste	6,741,143	5,119,898	128,082	64,041	1,429,122
Drainage Utility	25,000	18750	1250	2500	2500
Equipment Rental & Revolving	1,701,226	1,048,959	85,521	183,545	383,201
Insurance Services	1,266,102	958,819	38,743	164,720	103,820
Total Charges	14,476,731	11,001,673	534,061	706,266	2,234,731
Fines					
General Fund	1,116,670	1,116,670	0	0	0
Public Health	1890	0	1890	0	0
Drug Enforcement Services	3583	3583	0	0	0
Interlocal Investigation	83,507	83,507	0	0	0
Total Fines	1,205,650	1,203,760	1890	0	0
Miscellaneous & Other					
General Fund					
Auditor	1270	1270	0	0	0
County Clerk	8321	8321	0	0	0
District Court	23,316	23,316	0	0	0
Historical Museum	6441	6441	0	0	0
General Maintenance	1100	0	1100	0	0
Planning & Permit	5961	4514	182	776	489

APPENDIX II

Department	1997 Actual	Residential	Commercial	Industrial	Farms/Open
Juvenile Probation	1468	1468	0	0	0
Prosecuting Attorney	3490	2094	873	349	175
Sheriff	69,413	40,048	14,218	8340	6807
Treasurer	1,547,074	1,171,599	47,340	201,274	126,860
Non Departmental	79,338	35,012	44,326	0	0
Public Health	35,699	32,629	2499	107	464
Special Paths	7496	5677	229	975	615
County Fair	26,606	0	13,303	0	13,303
Veteran's Relief	43	43	0	0	0
Law Library	400	400	0	0	0
Treasurer's O&M	12,626	9562	386	1643	1035
Auditor's O&M	1225	928	37	159	100
Election Services	903	903	0	0	0
Parks and Recreation	106,687	106,687	0	0	0
Mental Health	58	58	0	0	0
County Roads	237,252	162,209	4579	19,123	51,341
Senior Services	144,717	144,717	0	0	0
Conservation Futures	125	0	0	0	125
Medic I Services	648	272	8	47	320
Sub-Flood Zones	6580	4983	201	856	540
Drug Enforcement	979	945	4	18	11
Debt Service	83,557	63,278	2557	10,871	6852
Skagit Cty Ltgo Refunded	393,263	297,818	12,034	51,164	32,248
Land Acquisition	275,460	0	275,460	0	0
Capital Improvements	100,100	100,100	0	0	0
Park Acquisition	357	357	0	0	0
Public Works Building	22,704	11,420	409	2157	8718
Solid Waste	6795	5161	129	65	1441
Equipment Rental and Revolving	2,292,778	1,413,704	115,258	247,368	516,448
Insurance Services	516,268	390,970	15,798	67,166	42,334
Total Misc. Revenues	6,020,518	4,046,903	550,931	612,457	810,226
Non-Revenues	261,919	198,351	8015	34,076	21,477
Other Financing					
General Fund	1,435,919	0	0	0	1,435,919
Public Health	736,768	557,954	22,545	95,854	60,415
Emergency Mgmt	136,949	103,711	4191	17,817	11,230
County Fair	121,050	91,671	3704	15,749	9926
Veteran's Relief	15,056	0	0	15,056	0
Law Library	22,303	16,890	682	2902	1829
River Improvement	202,500	147,218	8100	31,590	15,593
Election Services	204,896	155,168	6270	26,657	16,801
Parks and Recreation	731,316	553,826	22,378	95,144	59,968
Mental Health	20,433	0	0	20,433	0
County Roads	1,775,745	1,214,077	34,272	143,125	384,271
Senior Services	389,359	294,862	11,914	50656	31,927
Conservation Futures	54,598	0	0	0	54,598
Medic I Services	229,449	0	0	229,449	0
Debt Services	30,424	23,040	931	3958	2495
Land Acquisition	868,306	127,120	1910	8249	731,027
Capital Improvements	75,000	56,798	2295	9758	6150
Public Works Building	515,000	317,544	25,889	55,563	116,004
Equipment Rental	23,814	14,683	1197	2569	5364
Total Other Financing	7,588,885	3,674,561	146,279	824,528	2,943,517

Department	1997 Actual	Residential	Commercial	Industrial	Farms/Open
TOTAL REVENUES WITHOUT SCHOOLS	\$73,100,037	\$49,861,787	\$8,155,196	\$5,902,394	\$10,332,483
Schools					
District 011	5,213,285	3,948,021	159,527	678,248	427,489
District 100	20,144,842	15,255,689	616,432	2,620,844	1,651,877
District 101	24,089,648	18,243,090	737,143	3,134,063	1,975,351
District 103	17,848,538	13,516,698	546,165	2,322,095	1,463,580
District 311	5,998,785	4,542,880	183,563	780,442	491,900
District 317	2,820,600	2,136,040	86,310	366,960	231,289
District 320	30,461,368	23,068,394	932,118	3,963,024	2,497,832
Total Schools	106,577,066	80,710,812	3,261,258	13,865,676	8,739,319
TOTAL REVENUES	\$179,677,103	\$130,572,599	\$11,416,455	\$19,768,071	\$19,071,802
EXPENDITURES					
Current Expense Fund					
Assessor	1,027,761	778,323	31,449	133,712	84,276
Auditor	747,518	604,738	29,502	68,783	44,496
Board of Equalization	28,878	21,658	0	7219	0
Boundary Review Board	39,607	29,994	1212	5153	3248
Civil Service Commission	13,470	10,201	412	1752	1105
Clerk	537,340	322,404	107,468	53,734	53,734
Commissioners	362,349	90,587	90,587	72,470	108,705
Cooperative Extension	207,426	51,857	0	0	155,570
Coroner	152,295	152,295	0	0	0
Administrative Services	2,698,970	2,052,714	82,944	352,647	210,664
District Court	917,313	807,235	100,904	9173	0
Historical Society	173,154	173,154	0	0	0
Public Defender	858,987	858,987	0	0	0
General Maintenance	909,458	688,732	27,829	118,320	74,576
Public Safety Building Maintenance	221,209	167,521	6769	28,779	18,139
Hearing Examiner	53,185	40,277	1627	6919	4361
Planning and Permit Center	2,196,040	1,663,061	67,199	285,705	180,075
District Court Probation	174,732	153,764	19,220	1747	0
Juvenile Probation	1,431,778	1,431,778	0	0	0
Prosecuting Attorney	1,568,589	941,153	392,147	156,859	78,429
Sheriff	6,586,398	3,800,055	1,349,058	791,355	645,928
Superior Court	759,655	531,759	151,931	0	75,966
Treasurer	571,168	432,546	17,478	74,309	46,836
Noxious Weed Control	89,718	8972	35,887	35,887	8972
Non-Departmental	1,716,346	1,299,789	52,520	223,297	140,740
Contributions to Active Fund	2,452,638	1,864,005	73,579	269,790	245,264
Records Management	145,377	110,094	4449	18,914	11,921
Intervention Specialists	1,504,915	1,504,915	0	0	0
Water Quality RLF Program	811,221	786,884	0	0	24,337
Assigned Counsel	181,192	181,192	0	0	0
Other Funds					
Public Health	2,452,362	2,241,442	170,769	7691	32,460
Special Paths	30,000	30,000	0	0	0
Emergency Management	286,065	286,065	0	0	0
County Fair	312,550	187,530	0	0	125,020
Veteran's Relief	107,549	107,549	0	0	0
Law Library	55,060	31,700	22,192	716	451
River Improvement	869,998	658,849	26,622	113,187	71,340
Treasurer's O&M	6702	5076	205	872	550
Auditor's O&M	16,411	12,428	502	2135	1346

APPENDIX II

Department	1997 Actual	Residential	Commercial	Industrial	Farms/Open
Election Services	343,661	343,661	0	0	0
Parks & Recreation	1,148,621	566,953	0	0	581,668
Substance Abuse Services	484,880	484,880	0	0	0
Human Services/Mental Health	720,967	720,967	0	0	0
County Roads	13,973,237	9,553,502	269,683	1,126,243	3,023,809
Senior Services	928,832	928,832	0	0	0
Convention Center	38,042	0	38,042	0	0
Conservation Futures	37,736	0	0	0	37,736
Medic 1	1,911,264	1,447,400	58,485	248,655	156,724
Crime Victim Services	35,548	35,548	0	0	0
911 Communications	1,374,863	1,168,634	68,743	68,743	68,743
Sub-Flood Control Zones					
Sedro Woolley Flood Control	8862	7976	0	0	886
Britt Slough Flood Control	50,920	15,276			35,644
Mt. Vernon South	5750	5750	0	0	0
Dunbar Flood Control	1303	1303	0	0	0
Blanchard Sub Flood Control	4411	0	0	0	4411
Hansen Creek Sub Flood Cont	41,652	0	0	0	41,652
Warner Prairie Sub-Flood	0	0	0	0	0
Drug Enforcement	41,223	41,223	0	0	0
Interlocal Investigation	43,556	43,556	0	0	0
Debt Service (Rens Institute Loan)	30,985	30,985	0	0	0
Land Acq/Facility Improvement	3,529,485	2,672,879	108,002	459,186	289,418
Capital Improvements	605,901	515,016	0	0	90,885
Park Acquisition	332,863	332,863	0	0	0
Public Works Building	1,338,513	825,314	67,287	144,412	301,500
Solid Waste Operating	6,373,933	4,830,804	100,708	50,354	1,392,067
Drainage Utility	882,174	668,070	26,995	114,771	72,338
Equipment Rental	3,811,929	2,350,397	191,626	411,269	858,637
Insurance Services	1,266,118	802,719	30,387	138,007	295,006
TOTAL EXPENDITURES WITHOUT SCHOOLS	\$72,642,612	\$53,515,791	\$3,824,423	\$5,602,767	\$9,699,631
Schools					
District 011	5,170,844	5,170,844	0	0	0
District 100	20,372,371	20,372,371	0	0	0
District 101	24,207,677	24,207,677	0	0	0
District 103	18,277,947	18,277,947	0	0	0
District 311	5,976,872	5,976,872	0	0	0
District 317	2,921,262	2,921,262	0	0	0
District 320	31,387,742	31,387,742	0	0	0
Total Schools	108,314,715	108,314,715	0	0	0
TOTAL EXPENDITURES	\$180,957,327	\$161,830,506	\$3,824,423	\$5,602,767	\$9,699,631

	Residential	Commercial	Industrial	Farms/Open
Total Revenues	\$130,572,599	\$11,416,455	\$19,768,071	\$19,071,802
Total Expenditures	\$161,830,506	\$3,824,423	\$5,602,767	\$9,699,631
LAND USE RATIOS*	1.00:1.25	1.00:0.34	1.00:0.29	1.00:0.51

*revenue: cost in dollars
(For example, for every one dollar of revenue raised by residential, costs were \$1.25)

Summary of Cost of Community Services Studies, Revenue-to-Expenditure Ratios in Dollars

	Residential including farm houses	Commercial & Industrial	Farm/Forest Open Land	Source
Connecticut				
Bolton	1:1.05	1:0.23	1:0.50	Geisler, 1998
Durham	1:1.07	1:0.27	1:0.23	Southern New England Forest Consortium, 1995
Farmington	1:1.33	1:0.32	1:0.31	Southern New England Forest Consortium, 1995
Hebron	1:1.06	1:0.47	1:0.43	American Farmland Trust, 1986
Litchfield	1:1.11	1:0.34	1:0.34	Southern New England Forest Consortium, 1995
Pomfret	1:1.06	1:0.27	1:0.86	Southern New England Forest Consortium, 1995
Idaho				
Canyon County	1:1.08	1:0.79	1:0.54	Hartmans and Meyer, 1997
Cassia County	1:1.19	1:0.87	1:0.41	Hartmans and Meyer, 1997
Maine				
Bethel	1:1.29	1:0.59	1:0.06	Good, Antioch New England Graduate School, 1994
Maryland				
Carroll County	1:1.15	1:0.48	1:0.45	Carroll County Dept. of Management & Budget, 1994
Cecil County	1:1.12	1:0.28	1:0.37	Cecil County Office of Economic Development, 1994
Frederick County	1:1.05	1:0.39	1:0.48	American Farmland Trust, 1997
Massachusetts				
Agawam	1:1.05	1:0.44	1:0.31	American Farmland Trust, 1992
Becket	1:1.02	1:0.83	1:0.72	Southern New England Forest Consortium, 1995
Deerfield	1:1.16	1:0.38	1:0.29	American Farmland Trust, 1992
Franklin	1:1.02	1:0.58	1:0.40	Southern New England Forest Consortium, 1995
Gill	1:1.15	1:0.21	1:0.38	American Farmland Trust, 1992
Leverett	1:1.15	1:0.29	1:0.25	Southern New England Forest Consortium, 1995
Southborough	1:1.03	1:0.26	1:0.45	Adams and Hines, 1997
Westford	1:1.15	1:0.53	1:0.39	Southern New England Forest Consortium, 1995
Williamstown	1:1.11	1:0.40	1:0.34	Hazler et al., 1992
Minnesota				
Farmington	1:1.02	1:0.18	1:0.48	American Farmland Trust, 1994
Lake Elmo	1:1.07	1:0.20	1:0.27	American Farmland Trust, 1994
Independence	1:1.04	1:0.19	1:0.47	American Farmland Trust, 1994
Montana				
Gallatin County	1:1.45	1:0.13	1:0.25	Haggerty, 1996
New Hampshire				
Deerfield	1:1.15	1:0.22	1:0.35	Auger, 1994
Dover	1:1.15	1:0.63	1:0.94	Kingsley, et al., 1993
Exeter	1:1.07	1:0.40	1:0.82	Niebling, 1997
Fremont	1:1.04	1:0.94	1:0.36	Auger, 1994
Stratham	1:1.15	1:0.19	1:0.40	Auger, 1994



	Residential including farm houses	Commercial & Industrial	Farm/Forest Open Land	Source
New Jersey				
Freehold Township	1:1.51	1:0.17	1:0.33	American Farmland Trust, 1998
Holmdel Township	1:1.38	1:0.21	1:0.66	American Farmland Trust, 1998
Middletown Towns	1:1.14	1:0.34	1:0.36	American Farmland Trust, 1998
Upper Freehold Towns	1:1.18	1:0.20	1:0.35	American Farmland Trust, 1998
Wall Township	1:1.28	1:0.30	1:0.54	American Farmland Trust, 1998
New York				
Amenia	1:1.23	1:0.17	1:0.25	Bucknall, 1989
Beekman	1:1.12	1:0.18	1:0.48	American Farmland Trust, 1989
Dix	1:1.51	1:0.27	1:0.31	Schuyler County League of Women Voters, 1993
Farmington	1:1.22	1:0.27	1:0.72	Kinsman et al., 1991
Fishkill	1:1.23	1:0.31	1:0.74	Bucknall, 1989
Hector	1:1.30	1:0.15	1:0.28	Schuyler County League of Women Voters, 1993
Kinderhook	1:1.05	1:0.21	1:0.17	Concerned Citizens of Kinderhook, 1996
Montour	1:1.50	1:0.28	1:0.29	Schuyler County League of Women Voters, 1992
Northeast	1:1.36	1:0.29	1:0.21	American Farmland Trust, 1989
Reading	1:1.08	1:0.26	1:0.32	Schuyler County League of Women Voters, 1992
Red Hook	1:1.11	1:0.20	1:0.22	Bucknall, 1989
Ohio				
Madison Village	1:1.67	1:0.20	1:0.38	AFT and Lake County Ohio SWCD, 1993
Madison Township	1:1.40	1:0.25	1:0.30	AFT and Lake County Ohio SWCD, 1993
Pennsylvania				
Carroll Township	1:1.03	1:0.06	1:0.02	Kelsey, 1992
Rhode Island				
Hopkinton	1:1.08	1:0.31	1:0.31	Southern New England Forest Consortium, 1995
Little Compton	1:1.05	1:0.56	1:0.37	Southern New England Forest Consortium, 1995
West Greenwich	1:1.46	1:0.40	1:0.46	Southern New England Forest Consortium, 1995
Utah				
Cache County	1:1.27	1:0.25	1:0.57	Snyder and Ferguson, 1994
Sevier County	1:1.11	1:0.31	1:0.99	Snyder and Ferguson, 1994
Utah County	1:1.23	1:0.26	1:0.82	Snyder and Ferguson, 1994
Virginia				
Clarke County	1:1.26	1:0.21	1:0.15	Piedmont Environmental Council, 1994
Wisconsin				
Dunn	1:1.06	1:0.29	1:0.18	Town of Dunn, 1994

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